

1 Who Must Pay Estimated Tax

Every entity required to file a Business Profits and/or Business Enterprise Tax return must also make estimated tax payments, for each individual tax, for its subsequent taxable period; unless the annual estimated tax for the subsequent taxable period, for each individual tax, is less than \$200. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period exceeds \$200 for either tax. (See Paragraph 6 for exceptions)

2 Where to Mail Payments

Mail estimated tax payments to:

NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

3 When to Make Payments

CALENDAR YEAR FILERS:

1st quarterly payment due [April 15, 2003](#)
2nd quarterly payment due [June 16, 2003](#)
3rd quarterly payment due [September 15, 2003](#)
4th quarterly payment due [December 15, 2003](#)

FISCAL YEAR FILERS:

A quarterly payment is due on or before the 15th day of the 4th, 6th, 9th and 12th months of the taxable period to which they relate.

FISCAL YEAR FILERS MUST ENTER THE TAX YEAR ON EACH ESTIMATE FORM.

4 Payment of Estimated Tax

Estimated tax may be paid in full with the initial declaration or in equal installments on the due dates.

CHECKS ARE TO BE MADE PAYABLE TO:
STATE OF NEW HAMPSHIRE

5 Underpayment Penalty

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

This penalty will not be imposed if any of the statutory exceptions apply.

6 Exceptions to the Underpayment Penalty

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Please use form DP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty. To obtain this form, please call the forms line at (603) 271-2192.

7 Specific Questions

SPECIFIC QUESTIONS not covered herein should be referred to the Taxpayer Assistance Office, PO Box 637, Concord, NH 03302-0637. Telephone (603) 271-2186. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

**ESTIMATED FIDUCIARY BUSINESS TAX
QUARTERLY PAYMENT FORMS****2003 Estimated Tax Worksheet (Keep for your records – Do not file)**

1	ESTIMATED TAX BASE AND/OR GROSS BUSINESS PROFITS	BET(a)	BPT(b)
a	BET Taxable Base after Apportionment.....		
b	NH Taxable Business Profits after Apportionment.....		
2	TAX		
a	Line 1(a) x .0075.....		
b	Line 1(b) x .085.....		
3	CREDITS		
a	RSA 162-L, CDFA (Investment Tax Credit).....		
b	RSA 77-A:5 (Please be sure to include the BET Credit).....		
4	Estimated tax for current year [Line 2 minus Line 3(a) and/or 3(b)].....		
5	Overpayment from last year.....		
6	Balance of Business Taxes Due (Line 4 minus Line 5).....		

COMPUTATION and RECORD of PAYMENTS

Date Paid	BET	Amount of each Installment (1/4 of Line 6 of worksheet)	BPT	Total Due (BET and/or BPT)	CALENDAR YEAR DUE DATES
1.....	\$.....	\$.....	\$.....	\$.....	April 15, 2003
2.....	\$.....	\$.....	\$.....	\$.....	June 16, 2003
3.....	\$.....	\$.....	\$.....	\$.....	Sept. 15, 2003
4.....	\$.....	\$.....	\$.....	\$.....	Dec. 15, 2003.

ESTIMATED TAX FORM INSTRUCTIONS

- Line 1 Enter 1/4 of the Business Enterprise Tax calculated on Line 6 in the tax worksheet above.
 Line 2 Enter 1/4 of the Business Profits Tax calculated in the tax worksheet above.
 Line 3 Enter the TOTAL payment sum of Lines 1 and 2.

IMPORTANT:**THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.**

(Cut along this line)

ESTIMATED FIDUCIARY BUSINESS TAX - 2003

FOR DRA USE ONLY

 For the CALENDAR year **2003** or other taxable period beginning _____ and ending _____
 Mo Day Year Mo Day Year

PLEASE PRINT OR TYPE

FOR DRA USE ONLY	NAME OF ESTATE OR TRUST	FEDERAL EMPLOYER IDENTIFICATION NUMBER		
	NUMBER AND STREET ADDRESS			
	ADDRESS (continued)	1/4 Business Enterprise Tax	1	\$
	CITY/TOWN, STATE & ZIP CODE	1/4 Business Profits Tax	2	\$
		Amount of This Payment	3	\$
MAIL TO:	NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 637 CONCORD NH 03302-0637			
	Make checks payable to: STATE OF NEW HAMPSHIRE Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.			

FORM

NH-1041-ES

722

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED FIDUCIARY BUSINESS TAX - 2003

FOR DRA USE ONLY

For the CALENDAR year **2003** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

PLEASE PRINT OR TYPE

FOR DRA USE ONLY

NAME OF ESTATE OR TRUST

FEDERAL EMPLOYER IDENTIFICATION NUMBER

NUMBER AND STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

¼ Business Enterprise Tax 1 \$

¼ Business Profits Tax 2 \$

Amount of This Payment 3 \$Make checks payable to: **STATE OF NEW HAMPSHIRE**
Enclose, but do not staple or tape, your payment with
this estimate. Do not file a \$0 estimate.NH-1041-ES
Rev. 10/02

(Cut along this line)

FORM

NH-1041-ES

722

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED FIDUCIARY BUSINESS TAX - 2003

FOR DRA USE ONLY

For the CALENDAR year **2003** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

PLEASE PRINT OR TYPE

FOR DRA USE ONLY

NAME OF ESTATE OR TRUST

FEDERAL EMPLOYER IDENTIFICATION NUMBER

NUMBER AND STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

¼ Business Enterprise Tax 1 \$

¼ Business Profits Tax 2 \$

Amount of This Payment 3 \$Make checks payable to: **STATE OF NEW HAMPSHIRE**
Enclose, but do not staple or tape, your payment with
this estimate. Do not file a \$0 estimate.NH-1041-ES
Rev. 10/02

(Cut along this line)

FORM

NH-1041-ES

722

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED FIDUCIARY BUSINESS TAX - 2003

FOR DRA USE ONLY

For the CALENDAR year **2003** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

PLEASE PRINT OR TYPE

FOR DRA USE ONLY

NAME OF ESTATE OR TRUST

FEDERAL EMPLOYER IDENTIFICATION NUMBER

NUMBER AND STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

¼ Business Enterprise Tax 1 \$

¼ Business Profits Tax 2 \$

Amount of This Payment 3 \$Make checks payable to: **STATE OF NEW HAMPSHIRE**
Enclose, but do not staple or tape, your payment with
this estimate. Do not file a \$0 estimate.NH-1041-ES
Rev. 10/02